

State of Michigan Financial Management Guide
Update No. 4
October 29, 2004

Part	Chapter	Section	Replaces	Title	Comments
II	1	300	FMG Part II, Chapter 1, Section 300	Disbursements, Liabilities, and Expenditure Recognition	Revised to reflect change in state policy on estimation of payroll and fringe benefit expenditures.
II	14	N/A	FRAM Chapter 14	Liabilities	No substantive changes.
II	14	100	FRAM Chapter 14, Section 2	Recording & Adjusting Accounts Payable	No substantive changes.